



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

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शिमला, शनिवार, 19 दिसम्बर, 1992/28 अग्रहायण, 1914

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हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 11 दिसम्बर, 1992

संख्या ई० एक्स० एन० (सी) 9-2/90.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण खण्ड अधिनियम, 1968 की धारा 20 के साथ पठित हिमाचल प्रदेश साधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 42-बी द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश राजपत्र (असाधारण) में तारीख 12 फरवरी, 1992

को प्रकाशित इस विभाग की अधिसूचना संख्या 1-12/73-ई 0 एण्ड टी 0-III, तारीख 7 फरवरी, 1992 (जिसे इसमें इसके पश्चात् "उक्त अधिसूचना" कहा गया है) में तत्काल, प्रभाव से निम्नलिखित संशोधन करते हैं अर्थात्:—

### AMENDMENTS

In the said notification and the Forms appended thereto, —

- (i) for the words "two paise" wherever occurring, the words "one paise" shall be substituted,
- (ii) after clause (ii) and before the proviso to clause (ii) of para-I, the following Explanation shall be inserted, namely:—  

"Explanation.— In clause (ii) the tax at the rate of one paise in a rupee shall be levied and paid on the sale to an entrepreneur of old and new industrial unit except the new industrial units specified in clause (iii) of para-I, of the said notification."
- (iii) in proviso to clause (ii) of para-I, for the words "for sale in the course of inter State trade or commerce", the words "for sale or utilisation in the course of inter-state trade or commerce", shall be substituted;
- (iv) the sub-clause (a) of clause (i) of para-2 shall be omitted;
- (v) in sub-clause (b) of clause (i) of para-2, the words and signs "running the stock yard or a depot, so notified", shall be omitted;
- (vi) the existing sub-clause (d) of clause (i) of para-2 shall be omitted;
- (vii) in sub-clause (e) of clause (i) of para-2 and clause (a) of para-3, the brackets, sign and the words "(stock-yard or depot)", shall be omitted;
- (viii) in clause (e) of para-3 for the words "for sale in the course of inter-State trade or commerce", the words, "for sale or utilisation in the course of inter-State trade or commerce", shall be substituted;
- (ix) in form R.M.-I, in para-2 thereof, for the words "for sale in the course of inter-State trade or commerce", the words "for sale or utilisation in the course of inter-State trade or commerce", shall be substituted; and
- (x) in forms, S.T.XXV-A, S.T.XXV-B and S.T. XXV-C, for the words, "for sale in the inter-State trade or commerce", wherever occurring, the words, "for sale or utilisation in the course of inter-State trade or commerce", shall be substituted.

आदेश द्वारा;

हस्ताक्षरित/-

वित्तियुक्त एवं सचिव ।

[Authoritative English text of this department notification No. EXN-C (9)-2/93, dated 11-12-92 as required under Article 348 (3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-2, the 11th December, 1992*

**No. EXN-C (9)-2/90.**—In exercise of the powers conferred by section 42-B of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), read with section 20 of the Himachal Pradesh General Clauses Act, 1968, the Governor, Himachal Pradesh is pleased to make the following amendments in this department's Notification No. 1.12/73-E&T-III, dated the 7th February, 1992 published in Rajpatra Himachal Pradesh (Extraordinary) on 12th February, 1992 (hereinafter called the 'said notification'), with immediate effect, namely:—

### AMENDMENTS

In the said notification and the Forms appended thereto,—

- (i) for the words "two paise" wherever occurring, the words "one paisa" shall be substituted;
- (ii) after clause (ii) and before the proviso to clause (ii) of para 1, the following Explanation shall be inserted namely:—  
*Explanation.*—In clause (ii) the tax at the rate of one paisa in a rupee shall be levied and paid on the sale to an entrepreneur of old and new industrial unit except the new industrial units specified in clause (iii) of para 1 of the said notification."
- (iii) in proviso to clause (ii) of para-1 for the words "for sale in the course of inter-state trade or commerce", the words "for sale or utilisation in the course of inter-State trade or commerce", shall be substituted;
- (iv) the sub-clause (a) of clause (i) of para 2, shall be omitted;
- (v) in sub-clause (b) of clause (i) of para 2, the words and signs "running the stock-yard or a depot, so notified", shall be omitted;
- (vi) the existing sub-clause (d) of clause (i) of para 2 shall be omitted;
- (vii) in sub-clause (e) of clause (i) of para 2 and clause (a) of para 3, the brackets, sign and the words "(stock-yard or depot)", shall be omitted;
- (viii) in clause (e) of para 3 for the words "for sale in the course of inter-State trade or commerce", the words, "for sale or utilisation in the course of inter-state trade or commerce", shall be substituted;
- (ix) in Form R. M.-I, in para 2 thereof, for the words "fore sale in the course of inter-state trade or commerce", the words "for sale or utilisation in the course of inter-state trade or commerce", shall be substituted; and

- (x) in Forms, S.T.XXV-A, S. T. XXV-B and S. T. XXV-C, for the words, "for sale in the inter-state trade or commerce" wherever occurring, the words "for sale or utilisation in the course of inter-state trade or commerce", shall be substituted.

By order,

A. N. VIDYARTHI,  
*Financial Commissioner-cum-Secretary.*